IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.404 OF 1998

The Commissioner of Income-tax,
Nasik .. Applicant.
V/s.
The Pravara SSJ Ltd., .. Respondent.

Mr.A.S. Rao for the applicant.
Mr.Pramod Vaidya with Mr.S.N. Inamdar for the respondent.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 11TH OCTOBER, 2005.

P.C. :

1. Heard the learned counsel for the applicant. The Tribunal has referred following question for the opinion of this Court reading as under :-

> Whether in the facts and in the circumstances of the case, the Tribunal was right in law in holding that the sum of Rs.50,000/- paid to Maharashtra Rajya Sahakari Sangh Ltd., was not deductible from the income of the Society ?

2. The above question has already been answered by the Division Bench of this Court in the case of **Somaiya Orgenic Chemicals V/s. CIT [(1995) 216 ITR 291 (Bom)]** in favour of the assessee and against the revenue. In this view of the matter, question stands answered in affirmative for the reasons stated in the case of Somaiya Orgenic Chemicals. Reference, accordingly stands disposed of with no order as to costs.

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